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WHAT IS CLAIMED IS:

- 1. A top assembly for selectively covering a passenger compartment of a motor vehicle, said top assembly comprising:
 - a waterproof fabric sheet;
- a front retainer secured along a front edge of said fabric sheet;
 - a rear retainer secured along a rear edge of said fabric sheet;
 - a pair of side frame members pivotally engaging opposite sides of said front and rear retainers, said side frame members movable between a locked condition and a folded condition, when said side frame members are in said locked condition, said front and rear retainers are spaced apart drawing out said fabric sheet.
 - A top assembly as set forth in claim 1, wherein said pair of side frame members each comprises
- a pair of struts pivotally connected to each other at one end and to said front and rear retainers respectively at opposite ends thereof, and
 - a locking mechanism, said locking mechanism selectively locking said struts when said struts are aligned.
- A top assembly as set forth in claim 2, further comprising at least two
 compression laces, each engagable with a respective one of said front and rear retainers to sealingly secure said fabric sheet thereto.
 - 4. A top assembly as set forth in claim 3, wherein said front and rear retainers each has a transversely extending slot that receives an edge of said fabric sheet and said compression lace in a friction fit.
 - 5. A top assembly as set forth in claim 4, wherein each of said compression laces has a plurality of barbs that enhance frictional engagement between the fabric sheet and retainer.

6. A top assembly as set forth in claim 2, wherein said pivot connection between said struts comprises a link pivotally connecting ends of said struts.

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7. A top assembly as set forth in claim 6, wherein said locking mechanism comprises a sleeve slidable along one strut of said pair of struts and moves between a locking position wherein said sleeve extends over said link preventing pivotal movement between said pair of struts and an unlocked position away from said link enabling folding of said struts.

8. A top assembly as set forth claimed in claim 7, wherein said locking mechanism further comprises a screw extending between said sleeve and said strut selectively securing said sleeve in the locking position.

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- 9. A top assembly as set forth in claim 6, wherein said locking mechanism comprises a clip pivotally mounted on one of said struts and moves between a locking position wherein said clip extends over said link preventing pivotal movement between said pair of struts and an unlocked position away from said link enabling folding of said struts.
- 10. A top assembly as set forth in claim 1, wherein said top assembly expands to engage front and rear edges of a vehicle top opening to cover a passenger compartment in a watertight engagement and folds for removal from said vehicle.

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11. A top assembly as set forth in claim 10, wherein each of said retainers has a transverse seal that engages said front and rear edges when said top assembly is installed on said vehicle.